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FINANCING OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Report of the Fifth Committee (Part II)

Rapporteur: Mr. Mahbub KABIR (Bangladesh)

I. INTRODUCTION

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 135 appear in the report of the Committee contained in document A/48/818.

2. At its 62nd and 65th meetings, on 25 April and 9 May 1994, the Fifth Committee considered the item entitled "Financing of the United Nations Transitional Authority in Cambodia". Statements and observations made in the course of the Committee's consideration of the item are contained in the relevant summary records (A/C.5/48/SR.62 and 65).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/48/L.67

3. At the 65th meeting, on 9 May, the representative of Mexico, on behalf of the Chairman of the Fifth Committee, introduced a draft resolution entitled "Financing of the United Nations Transitional Authority in Cambodia" (A/C.5/48/L.67).

4. At the same meeting, the Committee adopted draft resolution A/C.5/48/L.67, without a vote (see para. 5).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Transitional Authority in Cambodia

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Transitional Authority in Cambodia 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolutions 717 (1991) of 16 October 1991, 718 (1991) of 31 October 1991, 728 (1992) of 8 January 1992, 745 (1992) of 28 February 1992, 766 (1992) of 21 July 1992, 783 (1992) of 13 October 1992, 792 (1992) of 30 November 1992, 810 (1993) of 8 March 1993, 826 (1993) of 20 May 1993, 835 (1993) of 2 June 1993, 840 (1993) of 15 June 1993, 860 (1993) of 27 August 1993 and 880 (1993) of 4 November 1993,

Recalling its resolutions 46/198 A of 20 December 1991 and 46/198 B of 14 February 1992 on the financing of the United Nations Advance Mission in Cambodia, its resolutions 46/222 A of 14 February 1992, 46/222 B of 22 May 1992, 47/209 A of 22 December 1992 and 47/209 B of 14 September 1993 and its decision 48/469 of 23 December 1993 on the financing of the United Nations Transitional Authority in Cambodia,

Reaffirming that the costs of the United Nations Advance Mission in Cambodia and the United Nations Transitional Authority in Cambodia are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Advance Mission and the Transitional Authority, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

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1/ A/48/701 and Corr.1 and 2 and Add.1.

2/ A/48/917 and Corr.1.

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made by certain Governments to the Advance Mission, the Transitional Authority and the related trust funds,

Mindful of the fact that it is essential to provide the Transitional Authority with the necessary financial resources to enable it to fulfil its commitments and obligations, which have not been met on a current basis owing to delays in the payment of assessed contributions by Member States,

1. Regrets that, as of 29 April 1994, only 37 Member States had paid their assessed contributions to the Special Account for the United Nations Advance Mission in Cambodia and the United Nations Transitional Authority in Cambodia in full, and urges all other Member States to make every possible effort to ensure payment of their outstanding assessed contributions, totalling 253,882,193 United States dollars;

2. Expresses its grave concern about the resulting financial situation of the Special Account for the Advance Mission and the Transitional Authority, owing to the continued non-payment by Member States of their assessments, particularly those in arrears, which has led to an unprecedented delay in the reimbursement to troop-contributing countries, placing an additional burden on these countries, bearing in mind the fact that the Transitional Authority has completed its activities;

3. Requests the Secretary-General to approach all Member States that have not paid in full their assessed contributions to the Special Account for the Advance Mission and the Transitional Authority, urging them to fulfil their obligations under the Charter of the United Nations so as to enable the Organization to reimburse the troop-contributing countries within the shortest possible time;

4. Note the assurances given by the Secretariat that the matter of reimbursement of outstanding dues to the troop-contributing countries would be given priority when settling the unliquidated obligations of the Transitional Authority prior to its liquidation;

5. Urges the Secretary-General to explore all possibilities in order to ensure prompt reimbursement to troop-contributing countries;

6. Takes note of the information provided on the Interim Joint Administration of Cambodia in chapter II, section B, of the report of the Secretary-General; 3/

3/ A/48/701 and Corr.1 and 2.

7. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, 2/ subject to the provisions of the present resolution;

8. Decides to appropriate the amount of 236,000,000 dollars, authorized and apportioned with the prior concurrence of the Advisory Committee under the terms of paragraph 7 of General Assembly resolution 47/209 A, for the period from 1 May to 31 July 1993;

9. Decides also to appropriate the amount of 100,000,000 dollars gross and net, authorized and apportioned with the prior concurrence of the Advisory Committee under the terms of paragraph (b) of General Assembly decision 48/469, for the Transitional Authority for the period from 1 September 1993 to 31 March 1994, and to appropriate the amount of 32,562,900 dollars gross (25,691,600 dollars net), the said amount to be covered by interest income and miscellaneous income in the Special Account for the Advance Mission and the Transitional Authority, in addition to the total amount of 1,482,191,600 dollars gross (1,461,845,400 dollars net) already appropriated for the Advance Mission and the Transitional Authority, inclusive of the amount of 236,000,000 dollars authorized and apportioned with the prior concurrence of the Advisory Committee, referred to in paragraph 8 above;

10. Requests the Secretary-General to submit to the General Assembly at its forty-ninth session, through the Advisory Committee, a detailed financial performance report on the Special Account for the Advance Mission and the Transitional Authority for the period ending 30 June 1994;

11. Also requests the Secretary-General, in the light of the importance and size of the Transitional Authority, to provide to the General Assembly at its forty-ninth session, no later than 31 March 1995, a comprehensive evaluation of all aspects of the administration and management of the operation, with a view to utilizing this experience in other peace-keeping operations;

12. Endorses the request of the Advisory Committee as contained in paragraph 10 of its report, 2/ and requests the Board of Auditors to devote particular attention to the Transitional Authority in the course of its next audit of peace-keeping missions;

13. Welcomes the intention of the Board of Auditors to report separately on the liquidation phase of the Transitional Authority during the forty-ninth session of the General Assembly;

14. Requests the Joint Inspection Unit, within its resources for the period 1994-1995, to devote particular attention to the lessons to be learned from the experience of the Transitional Authority in the areas of the coordination and mobilization of resources throughout the United Nations system in the preparation of its report on the involvement of the United Nations system in providing and coordinating humanitarian assistance and to provide the General Assembly, through the Committee on Programme Coordination at its thirty-fifth session, with action-oriented recommendations;

15. Requests the Secretary-General to take all necessary action to ensure that the Transitional Authority is administered with the maximum of efficiency and economy during its final liquidation;

16. Decides to include in the provisional agenda of its forty-ninth session an item entitled "Financing and liquidation of the United Nations Transitional Authority in Cambodia".